

# Hba Charitable & Educational

Executive Director / CEO

EIN 383025307

MI · NTEE L20Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Forrest Wall, Executive Director / CEO** (\$7,030) against **every comparable organization** that fit the selection criteria — **57** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **16<sup>th</sup>** percentile of comparable organizations below the typical range for comparable organizations

**Benchmarked executive:** Forrest Wall — reported title “Executive Officer”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

**SECTOR** Organizations sharing the subject's NTEE classification (L20Z).

**BUDGET** Total revenue between \$22,809 and \$51,066 — 0.67x to 1.50x the subject's \$34,044 (the band tightens as size grows).

**GEOGRAPHY** Same NTEE sector (L20), nationwide + budget 0.67–1.5x revenue.

**57** organizations qualified on sector, size, and geography → **57** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$6,690	\$10,363	\$19,699	\$44,339	\$62,280	\$7,030
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## ■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to MI cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Alaw Ogden Gardens Inc</a>	PA	\$33,948	Director Of Construction	\$13,787	<b>\$13,714</b>	2023
<a href="#">Somersworth Community Development</a>	NH	\$33,722	Member	\$10	<b>\$9</b>	2024
<a href="#">Fswp-gl V Inc</a>	PA	\$33,611	Ceo	\$28,093	<b>\$27,944</b>	2023
<a href="#">Partnership Housing Inc</a>	CA	\$34,591	Chief Executive Officer	\$12,105	<b>\$10,426</b>	2023
<a href="#">Southwest Neighborhood Housing Corp</a>	CO	\$34,711	Executive Director	\$8,935	<b>\$8,301</b>	2024
<a href="#">Center For Housing Resources</a>	TX	\$33,160	Executive Dir.	\$86,029	<b>\$83,374</b>	2024
<a href="#">Fellowship Realty Corp Of Massachusetts Inc</a>	RI	\$35,635	President	\$45,988	<b>\$43,984</b>	2023
<a href="#">Rotary Valley Inc</a>	CA	\$32,377	Evp/cfo	\$120,262	<b>\$100,610</b>	2024
<a href="#">Lifetime Housing Development Corporation</a>	NY	\$31,753	President & Ceo	\$19,027	<b>\$16,657</b>	2024
<a href="#">Mp St Matthew Inc</a>	CA	\$31,437	Cfo / Assistant Secretary	\$77,467	<b>\$64,808</b>	2024
<a href="#">Ashmore Homes Inc</a>	MD	\$31,435	Chair	\$7,418	<b>\$6,917</b>	2023
<a href="#">Independence Iv Inc</a>	NJ	\$31,417	President	\$59,141	<b>\$51,158</b>	2024
<a href="#">Southstar Deborah House</a>	IL	\$37,042	President/ceo	\$9,230	<b>\$9,051</b>	2023
<a href="#">Housing Works 220 Hull Housing</a>	NY	\$37,220	Secretary	\$27,348	<b>\$24,650</b>	2023
<a href="#">New Americans Community Development</a>	MA	\$37,548	President	\$30,141	<b>\$27,016</b>	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Court Street Village Non-profit Housing Corporation</a>	MI	\$37,609	Executive Director	\$55,000	<b>\$56,625</b>	2023
<a href="#">Independence li Inc</a>	NJ	\$37,680	President	\$59,141	<b>\$51,158</b>	2024
<a href="#">Prebleway I Inc</a>	OH	\$37,734	President/ceo	\$10,071	<b>\$10,334</b>	2024
<a href="#">Northside Senior Housing Inc</a>	CA	\$38,203	Vice President & Cfo/director	\$120,312	<b>\$103,625</b>	2023
<a href="#">Opportunity Center Hdc Inc</a>	CA	\$38,204	Ceo	\$5,914	<b>\$5,094</b>	2023
<a href="#">Bridgewell Danvers Housing Corporation</a>	MA	\$38,704	Ceo	\$21,300	<b>\$19,092</b>	2023
<a href="#">Prebleway li Inc</a>	OH	\$39,170	President/ceo	\$10,071	<b>\$10,334</b>	2024
<a href="#">Tennessee Valley Realty Llc</a>	TN	\$39,319	President & Ceo	\$11,856	<b>\$12,074</b>	2024
<a href="#">Adirondack Community Housing Trust</a>	NY	\$39,345	Executive Director	\$24,122	<b>\$21,118</b>	2024
<a href="#">Fmf Housing</a>	MN	\$40,028	Executive Director	\$246,728	<b>\$236,197</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to MI cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to MI cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

**PEER COUNT** 57 organizations. Compensation range \$9–\$236,197; filing years 2023–2024.

**SIZE BASIS** Matched on total revenue (\$34,044); for reference, expenses \$104,367 and assets \$370,725. **Revenue and expenses diverge this year — revenue may misrepresent operating size; weigh the expense-based view.**

<b>ROLE MATCH</b>	Forrest Wall, reported title <i>"Executive Officer"</i> , benchmarked as Executive Director / CEO. The title maps directly to this role.
<b>RELATED-ORG PAY</b>	49 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
<b>OUTLIERS</b>	3 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	16 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	9 <sup>th</sup>
Reportable pay only (column D), adjusted	0 <sup>th</sup>
All sources (D + E + F), adjusted	44 <sup>th</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

### ● Rebuttable presumption of reasonableness • 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

#### Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Forrest Wall) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 57 similarly situated organizations (Same NTEE sector (L20), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$7,030 is reasonable (approximately the 16<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.